

COMMITTEE REPORT

MR. PRESIDENT:

The Senate Committee on Commerce and Consumer Affairs, to which was referred Senate Bill No. 184, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 2, delete lines 35 through 42, begin a new line block indented
- 2 and insert:
- 3 **"(3) A church or an improvement on the same real estate**
- 4 **auxiliary to a church.**
- 5 **(4) A school or an improvement on the same real estate**
- 6 **auxiliary to a school.**
- 7 **(5) Exempt charitable property, if the cost of the construction,**
- 8 **alteration, or repair does not exceed two hundred thousand**
- 9 **dollars (\$200,000)."**
- 10 Page 3, delete line 1.
- 11 Page 4, between lines 14 and 15, begin a new paragraph and insert:
- 12 "SECTION 2. IC 32-8-3-1.3 IS ADDED TO THE INDIANA CODE
- 13 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 14 1, 2001]: **Sec 1.3. As used in this chapter, "church" means a**
- 15 **building that is principally used as:**
- 16 **(1) a place where people assemble for the worship of God;**
- 17 **(2) a place where people assemble for both:**
- 18 **(A) the worship of God; and**
- 19 **(B) administration of offices or services that pertain to the**
- 20 **membership; or**
- 21 **(3) an auxiliary building:**

- 1 **(A) that is located on the same real estate as a place**
 2 **described in subdivision (1) or subdivision (2); and**
 3 **(B) in which people assemble for the administration of**
 4 **offices or services that pertain to the membership of the**
 5 **church.**

6 SECTION 3. IC 32-8-3-1.5 IS ADDED TO THE INDIANA CODE
 7 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 8 1, 2001]: **Sec 1.5. As used in this chapter, "Exempt charitable**
 9 **property" means property that is owned, operated, managed, or**
 10 **controlled by an organization that is:**

- 11 **(1) exempt from federal income taxation under Section**
 12 **501(c)(3) of the Internal Revenue Code; and**
 13 **(2) organized and operated exclusively for charitable purposes**
 14 **directed toward persons less than twenty-one (21) years of**
 15 **age.**

16 SECTION 4. IC 32-8-3-1.7 IS ADDED TO THE INDIANA CODE
 17 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 18 1, 2001]: **Sec. 1.7. As used in this chapter, "school" means property**
 19 **that:**

- 20 **(1) is owned, operated, managed, or controlled by an**
 21 **organization that is exempt from federal income taxation**
 22 **under Section 501(c)(3) of the Internal Revenue Code; and**
 23 **(2) is used to provide to children any combination of**
 24 **preschool, elementary, or secondary education through grade**
 25 **12."**

26 Page 4, delete lines 30 through 38, begin a new line block indented
 27 and insert:

- 28 **"(2) A church or an improvement on the same real estate**
 29 **auxiliary to a church.**
 30 **(3) A school or an improvement on the same real estate**
 31 **auxiliary to a school.**
 32 **(4) Exempt charitable property, if the cost of the construction,**
 33 **alteration, or repair does not exceed two hundred thousand**
 34 **dollars (\$200,000)."**

35 Page 6, delete lines 23 through 31, begin a new line block indented
 36 and insert:

- 37 **"(3) A church or an improvement on the same real estate**
 38 **auxiliary to a church.**

1 **(4) A school or an improvement on the same real estate**
 2 **auxiliary to a school.**

3 **(5) Exempt charitable property, if the cost of the construction,**
 4 **alteration, or repair does not exceed two hundred thousand**
 5 **dollars (\$200,000).".**

6 Page 7, delete lines 8 through 16, begin a new line block indented
 7 and insert:

8 **"(3) A church or an improvement on the same real estate**
 9 **auxiliary to a church.**

10 **(4) A school or an improvement on the same real estate**
 11 **auxiliary to a school.**

12 **(5) Exempt charitable property, if the cost of the construction,**
 13 **alteration, or repair does not exceed two hundred thousand**
 14 **dollars (\$200,000).".**

15 Page 8, delete lines 5 through 13, begin a new line block indented
 16 and insert:

17 **"(3) A church or an improvement on the same real estate**
 18 **auxiliary to a church.**

19 **(4) A school or an improvement on the same real estate**
 20 **auxiliary to a school.**

21 **(5) Exempt charitable property, if the cost of the construction,**
 22 **alteration, or repair does not exceed two hundred thousand**
 23 **dollars (\$200,000).".**

24 Renumber all SECTIONS consecutively.
 (Reference is to SB 184 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 11, Nays 0.

Server

Chairperson